



**STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL**

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

March 19, 2003

Mr. Charles L. Ryan, Acting Director
Department of Corrections
1601 West Jefferson Street
Phoenix, AZ 85007

Subject: Management Letter

Dear Mr. Ryan:

In planning and conducting our single audit of the State of Arizona for the year ended June 20, 2002, we performed the following as required by *Government Auditing Standards* (GAS) and Office of Management and Budget (OMB) Circular A-133:

- Considered the Department's internal controls over financial reporting,
- Tested its internal controls over major federal programs, and
- Tested its compliance with laws and regulations that could have a direct and material effect on the State's financial statements and major federal programs.

Specifically, we performed tests of cash receipts, cash disbursements, equipment, purchasing, and the State Criminal Alien Assistance Program.

There are no audit findings that are required to be reported by GAS and OMB Circular A-133.

This letter is intended solely for the information of the Department of Corrections and is not intended to be and should not be used by anyone other than the specified party. However, this letter is a matter of public record, and its distribution is not limited.

Should you have any questions concerning its contents, please let us know.

Sincerely,

Dennis L. Mattheisen, CPA
Financial Audit Director